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FILED
Superior Court of California
County of Los Angeles

09/23/2025

David W. Slayton, Executive Officer / Clerk of Court

By: D. Haro Deputy

**SUPERIOR COURT OF THE STATE OF CALIFORNIA
FOR THE COUNTY OF LOS ANGELES**

SHANA JESTINA KELLY, on behalf of all
similarly situated individuals,

Plaintiff,

v.

TAX RELIEF HELPERS, LLC, a California
Limited Liability Company;
and **Does 1-10**, inclusive;

Defendants.

CASE NO. 24STCV32646

*[Assigned for all purposes to the
Hon. Upinder S. Kalra, Dept. 51]*

PAGA ACTION

**AMENDED [~~PROPOSED~~] ORDER
GRANTING PLAINTIFF'S
UNOPPOSED MOTION FOR
APPROVAL OF SETTLEMENT
PURSUANT TO THE CALIFORNIA
LABOR CODE PRIVATE ATTORNEYS
GENERAL ACT OF 2004 ("PAGA") AND
ENTERING JUDGMENT**

Date: September 23, 2025

Time: 9:00 a.m.

Res. ID.: *(continued by Court)*

1 **[~~PROPOSED~~] ORDER AND JUDGMENT**

2 The Court, having read and considered Plaintiff's Unopposed Motion for Approval of
3 Settlement Pursuant to PAGA ("Motion") and Stipulation of Settlement of PAGA Representative
4 Action ("Settlement" or "Settlement Agreement" or "Stipulation"), having heard and considered the
5 arguments of counsel, and GOOD CAUSE appearing, hereby ORDERS as follows:

6 1. The Motion is GRANTED.¹

7 2. The Court grants approval of the Parties' Settlement Agreement.²

8 3. The Court hereby enters Judgment in accordance with the terms of the Settlement
9 Agreement and this Order and Judgment. Upon entry of this Order and Judgment, the Parties shall
10 effectuate and carry out the terms of the Settlement Agreement.

11 4. The Named Plaintiff, the State of California through the Labor Workforce
12 Development Agency ("WDA") and PAGA Settlement Members are bound by this Judgment.

13 5. The Court finds that the Settlement constitutes a fair, adequate, and reasonable
14 compromise of the State of California's and PAGA Settlement Members' claims for civil penalties
15 under PAGA. The Settlement will avoid additional and potentially substantial litigation costs, as well
16 as the delay and risks inherent in continued litigation and, after considering the monetary recovery
17 for claimed civil penalties provided as part of the Settlement in light of the challenges posed by
18 continued litigation, the Court concludes that Class Counsel secured significant relief for State and
19 PAGA Settlement Members by the Settlement. The Court finds that the Settlement Agreement has
20 been reached as a result of informed and non-collusive arm's-length negotiations. The Court further
21 finds that the Parties have conducted extensive investigation and research, and their attorneys were
22 able to reasonably evaluate their respective positions in reaching the Settlement.

23 6. The Court further finds that the Settlement is, in all respects, fair, adequate, and
24 reasonable, consistent and compliant with all applicable requirements of the California Code of Civil
25

26 ¹ The Court finds that it has Court has personal jurisdiction over the Parties to this litigation and
subject matter jurisdiction to approve the Settlement Agreement.

27 ² A copy of the Settlement Agreement between Plaintiff Shana Jestina Kelly and Defendant Tax
28 Relief Helpers, LLC ("the Parties") is attached to the Declaration of Bardia A. Akhavan in Support
of Plaintiff's Motion as **Exhibit 1** and is made a part of this Order. All capitalized terms used in this
order have the same meaning, force and effect as set forth in the Settlement Agreement.

1 Procedure, the California and United States Constitutions, including the Due Process clauses, the
2 California Rules of Court, and any other applicable law, and in the best interests of each of the State
3 and the PAGA Settlement Members.

4 7. The Court finds that Plaintiff's Counsel timely provided adequate notice of the
5 Settlement to the California Labor and Workforce Development Agency ("LWDA") in accordance
6 with California Labor Code § 2699(1)(2) and the LWDA did not take action in response to that
7 submission as of the date of this Order.

8 8. The Court finds and determines that the LWDA Payment is fair, reasonable, and
9 appropriate under PAGA's requirements. The Court hereby approves and orders the LWDA Payment
10 be made to the LWDA in accordance with the Settlement Agreement.

11 9. The Court finds and determines that the Individual PAGA Settlement Member
12 Payments to be paid to the PAGA Settlement Members as provided for by the Settlement as their
13 share of civil penalties in this case are fair and reasonable and consistent with PAGA's requirements
14 for allocation of penalties. The Court hereby approves and orders the payment of those amounts to
15 be made to the PAGA Settlement Members in accordance with the Settlement Agreement, including
16 as to providing Notice as set forth in the Settlement.

17 10. The Court finds and determines that the capped fees and expenses in administrating
18 the Settlement by ILYM Group, Inc. quoted in the amount of \$3,850.00 are fair and reasonable. The
19 Court hereby approves and orders that the payment of that amount to ILYM Group, Inc. from the
20 Gross Settlement Amount in accordance with the Settlement Agreement.

21 11. Pursuant to the terms of the Settlement Agreement, and the evidence and arguments
22 submitted by Plaintiff's Counsel, the Court approves Plaintiff's Counsel's request for attorneys' fees
23 in the amount of one-third of the Gross Settlement Amount, or \$20,000, as fair, reasonable and
24 appropriate.³ The Court hereby orders the Settlement Administrator to make this payment to
25 Plaintiff's Counsel from the Gross Settlement Amount in accordance with the terms of the Settlement
26 Agreement.

27
28 ³ The Court further finds that the hours worked and hourly rates charged by Plaintiff's Counsel in the
lodestar cross-check to be fair and reasonable in light of their background, experience, and quality of
representation.

1 12. Pursuant to the terms of the Settlement Agreement, and the evidence and arguments
2 submitted by Plaintiff's Counsel, the Court approves Plaintiff's Counsel's request for reimbursement
3 of actual and incurred litigation costs in the amount of \$9,000. The Court finds this amount to be fair
4 and reasonable. The Court hereby orders the Settlement Administrator to make this payment to
5 Plaintiff's Counsel from the Gross Settlement Amount in accordance with the terms of the Settlement
6 Agreement.

7 13. Pursuant to the terms of the Settlement Agreement, and the evidence and arguments
8 submitted by Plaintiff's Counsel, the Court approves a service payment of \$5,000.00 to the Named
9 Plaintiff and PAGA Representative, Sarah Palcher. The Court finds this amount to be fair and
10 reasonable. The Court hereby orders the Settlement Administrator to make this payment to Plaintiff
11 from the Gross Settlement Amount in accordance with the terms of the Settlement Agreement.

12 14. Upon completion of administration of the Settlement as set forth below, the PAGA
13 Settlement Members and the State release Defendant Tax Relief Helpers, LLC and its former and
14 present officers, directors, employees, shareholders, members, attorneys, insurers, predecessors,
15 successors, assigns, subsidiaries, affiliates, and agents, from claims for civil penalties under PAGA
16 that were alleged, or reasonably could have been alleged, based on the facts stated in the operative
17 Complaint or PAGA Notice during the period from October 8, 2023, through March 19, 2025.

18 15. The Settlement Agreement is not an admission by Defendants, nor is this Order and
19 Judgment a finding of validity as to any allegations by Plaintiff or of any Labor Code violations or
20 other wrongdoing by Defendants or any other Releasees. Neither this Order and Judgement, the
21 Settlement Agreement, or any other documents referred to herein, nor any action taken to carry out
22 the Settlement Agreement, may be construed as, or may be used as, an admission of any violations,
23 fault, wrongdoing, omission, or liability whatsoever by or against Defendants or other Releasees.

24 16. Without affecting the finality of this Order or the Entry of Judgment in any way, the
25 Court retains jurisdiction of all matters relating to the interpretation, administration, implementation,
26 effectuation, and enforcement of this Order and the Settlement.

27 17. Nothing in this order shall preclude any action to enforce the Parties' obligations under
28 the Settlement or under this Order, including the requirement that Defendant fund the Gross

1 Settlement Amount in accordance with the Settlement Agreement. The Parties will bear their own
2 costs and attorneys' fees except as otherwise provided by this Court's Order and as provided for in
3 the Settlement Agreement.

4 18. Plaintiff's Counsel is ordered to provide the LWDA with an electronic copy of this
5 order within ten (10) calendar days after the Court's entry of this Order.

6 19. Upon completion of administration of the Settlement, the Settlement Administrator
7 will provide written certification of such completion to the Court and counsel for the Parties that shall
8 be filed with the Court five (5) court days before the non-appearance compliance hearing set for
9 **February 26**, **2026** at **8:30** [a.m./p.m.], in Department 51.

10
11 IT IS SO ORDERED, ADJUDGED, AND DECREED

12 09/23/2025

13 DATED: _____



A handwritten signature in black ink, appearing to read "Upinder S. Kalra", is written over the seal.

14 **Upinder S. Kalra / Judge**
The Honorable Upinder S. Kalra

PROOF OF SERVICE
1013a(3) CCP Revised 01/01/2019

STATE OF CALIFORNIA, LOS ANGELES

I am employed in the county of Los Angeles, State of California. I am over the age of 18 years and not a party to the within action. My business address is 15760 Ventura Boulevard, Suite 1720, Encino, California 91436.

On September 23, 2025, I served the foregoing document described as:

**1. AMENDED [PROPOSED] ORDER GRANTING PLAINTIFF’S UNOPPOSED
MOTION FOR APPROVAL OF SETTLEMENT PURSUANT TO THE
CALIFORNIA LABOR CODE PRIVATE ATTORNEYS GENERAL ACT OF 2004
(“PAGA”) AND ENTERING JUDGMENT**

on the interested parties in this action, addressed as follows:

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Attorneys for Defendant

☒ By e-mail, I transmitted the document to the e-mail address of the addressee(s).

☒ (State) I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on September 23, 2025, at Encino, California.

_____/S/____

Katherine Soriano